

BUDGETING

Washington libraries are funded in a number of ways. They may levy a property tax, contract for services, or submit a budget to municipal authorities. Each requires that the board of trustees knows in detail the unique processes, schedules, and the relationships with local authorities that impact their own library. In spite of these differences, the budget processes are comparable. Trustees are encouraged to read the following sections on both district and municipal budgeting, regardless of their library's funding pattern.

Public Library Funding Patterns

City or Town Public Libraries

Municipal libraries present a budget request to their city government and after due consideration by the mayor/city manager and council approval receive an annual appropriation from the city's general fund. The general fund is derived from property tax, sales tax, licensing fees, etc.

Library Districts

Library districts are defined in the *RCW 84.52.043* as a junior taxing district that is empowered to levy a tax against property specifically for the purpose of supporting the library. "Junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts."

Unlike municipal libraries that might negotiate as a department to add funds for new or special services, library districts are restricted to the revenue allowed by its maximum property tax levy and some minor revenue sources.

Municipalities Annexed to Library Districts

The levy rate adopted by a library district is uniform throughout the district, including annexed areas. Annexed municipalities pay for the library service through a direct tax on property.

Municipalities Affiliated to Library Districts by Contract

The amount of the fee and/or the method of determining the fee paid to the library district is set out in the contract. The fee is usually equal to the levy rate adopted by the library district in the unincorporated areas served by the district, applied against the assessed valuation in the city. Additional support for services may be negotiated. The fee is usually paid from the city general fund.

Privately Funded

A few communities have libraries that are open to the public although they receive their total funding, or the major source of their funding from private sources, such as endowments, trusts, or donations.

Regional Libraries

Expenses of a regional library are apportioned between or among the contracting parties as defined in *RCW 27.12.080*.

LIBRARY DISTRICT BUDGETING

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Introduction

An annual budget is a tool used to carry out longer term planning goals. Therefore, it should reflect the mission, goals, and objectives established for the organization. The budget outlines in fiscal terms what the organization will be able to accomplish during the fiscal year, taking financial limitations into consideration.

For library districts, the board of trustees is legally obligated to:

- Adopt the annual budget, and
- Monitor the district's finances throughout its January to December fiscal year.

As political subdivisions of the state, library districts operate under many state laws related to budget and finance, some specific to them (*Revised Code of Washington* Chapter 27.12) and others applicable to all local governments such as *RCW* Chapters 84.52 and 84.56 that address property taxes.

State laws mandate:

- Definition of the fiscal year (January – December).
- Schedule for adopting the budget.
- Adopting the budget.
- Limits on property tax levies.
- Uniformity in district property tax levies.
- Balanced budgets.

Because property taxes are the major revenue source for library districts, it is essential to understand the state's complex property tax system. All library districts, regardless of type, follow the same process, although the process is more complex for intercounty library districts because they involve more than one county.

Washington's Property Tax Structure

Washington's property tax system is based on the state Constitution and laws enacted by the Washington State Legislature. It also reflects the results of voter approved initiatives and referenda.

County assessors and the state Department of Revenue annually establish the assessed valuation of all property in the state.

Library District Levy

Simply stated, the amount of property tax revenue a library district can raise each year (its property tax levy) is its levy rate (its tax rate per \$1,000 of assessed valuation) times its taxable assessed valuation. However, this process is subject to many limitations.

Property Tax Limitations on Levies

Limitation Established by the State Constitution

The Washington State Constitution limits the **regular property tax levy on real and personal property to 1% of its “true and fair value,”** or \$10.00 per \$1,000 of assessed valuation (e.g. \$1,000 for a \$100,000 home). This is the combined rate for all units of government—the state, the county, and special districts. Voted levies—such as school special levies and bond issues—are outside this limit.

The constitution also requires that regular property tax levies be **uniform** throughout the taxing district. In other words, each taxing district must use the same rate on all taxable property within its boundaries.

Limitations Established by State Laws

It is the state legislature’s responsibility to allocate the \$10.00 per \$1,000 of assessed valuation combined levy rate among the state and local governments.

Local governments (of which library districts are one of many) are limited to a combined maximum of levy rate of \$5.90 per \$1,000. Of the \$5.90, the library district share is a maximum of \$0.50 per \$1,000.

Unfortunately, if all districts levy their maximum levy rate, the aggregate levy will exceed \$5.90. Therefore, depending upon the mix of taxing districts within a library district and their individual levy rates, if the \$5.90 limit is exceeded *RCW* 84.52.010 provides the method for county assessors to **“prorate”** levy rates in such a way that the consolidated rate doesn’t exceed this limit. Library district levy rates are among the last to be reduced when proration is required. The Washington State Department of Revenue has adopted rules that govern the order of proration and samples of possible scenarios for reduction and reimbursement.

For intercounty library districts, if proration is required in just one small part of the library district, the requirement for uniformity of levies will reduce the levy rate throughout the entire district. Fortunately, library district proration situations are relatively uncommon.

In addition to the constitution and legislative action, various initiatives and referenda have placed further limitations on levies and levy rates. They include the following:

Limitations Established by 106 percent Levy Lid (1972 Initiative)

The oldest limitation enacted by initiative is popularly referred to as the 106 percent levy lid. Simply stated, this initiative established that the annual dollar increase in revenue from the regular property tax levy is:

Restricted to six percent growth per year regardless of the 50 cents per \$1,000 levy allowed,

Plus the addition of revenue resulting from new construction and the increased value of state assessed property.

The six percent is calculated based on the highest levy enacted by the library district in the previous three years.

If the assessed valuation increase exceeds six percent, the taxing district's levy rate is reduced to one that generates a maximum levy increase of 106 percent matched to the highest levy in the previous three years.

If, however, the levy rate had been less than the maximum rate of 50 cents per \$1,000, the property tax levy may increase up to 106 percent per year until the levy rate reaches its legal maximum, even if the assessed valuation hasn't increased proportionately.

Voters may lift the 106 percent levy limitation in any taxing district for one year by a majority vote. This allows a library district to levy up to its full statutory amount of 50 cents per \$1,000 and creates a new base on which to calculate future levy limitations.

Limitations Established by Referendum 47

Proposed by the legislature and approved by voters in 1997, Referendum 47 places further limits on property tax levy increases. A section of the referendum related to the method of calculating assessed valuations was declared unconstitutional.

For taxing districts with more than 10,000 population, [RCW 84.55.010](#) now further restricts the amount of taxes to be levied to no more than 100 percent of the highest of the three prior years' levies, plus a percentage amount equal to a measure of inflation known as the Implicit Price Deflator for personal consumption expenditures, and the amount for new construction. These taxing districts must declare a "substantial need" and obtain a super majority vote to exceed the measure of inflation up to the longstanding 106 percent limit.

Taxing districts having a population of 10,000 or less are exempt from Referendum 47 requirements.

Implicit Price Deflator (IPD) Established by Referendum 47

Taxing districts with over 10,000 population may increase property tax levies resulting from increased valuations (excluding new construction and state-assessed property) by an inflation factor equal to the increase in the Implicit Price Deflator (IPD) for personal consumption expenditure published for the most recent 12 month period in September of the year before taxes are payable. The IPD is published by the U.S. Department of Commerce, Bureau of Economic Analysis in its publication *Survey of Current Business*. The Municipal Research and Services Center is another source for information about the IPD history and data.

An increase in excess of the IPD limit, but no more than 106 percent, may be approved by resolution of a majority plus one of the taxing district's legislative authority—a library district's board of trustees—when "substantial need" for such an increase is established. There is no statutory definition of substantial need.

A board of trustees resolution is also required for any increase in the dollar amount of the property tax levy, regardless of the size of the increase and even if within the IPD limit. This resolution must state both the dollar amount and percentage of the increase.

Other Limitations Proposed in Initiatives

Initiatives that address taxes, and specifically property taxes, have regularly been approved for the ballot. Library boards must evaluate how each of the initiatives might impact their library district. The results of two recent initiatives have included:

Initiative 695, approved by voters in November 1999, required a public vote for any tax increase, using broad definitions. It was subsequently declared unconstitutional by the Washington State Supreme Court.

Initiative 722, approved by voters in November 2000, imposed further limits on property tax levy increases and changed the method used to establish assessed valuations for property tax purposes to limit annual increases that are taxable.

Initiative 722 has been declared unconstitutional in the Thurston County Superior Court and is on appeal to the state Supreme Court. This situation, where there is a court order to stay, yet there is a current *RCW*, provides a perfect example of the necessity for careful evaluation by the library in coordination with legal counsel and taxing experts.

Roles of Governmental Units Related to Tax Assessments

Both state and local governmental agencies and officers play leading roles in the establishment of the tax assessments. They are:

The Washington State Department of Revenue's Role

The Department of Revenue is responsible for interpreting property tax statutes and overseeing the property tax assessment process in each county. In addition, it establishes the property values for intercounty utilities and corporations, such as energy companies and railroads.

The County Assessor's Role

Each county assessor is responsible for establishing the true and fair value of all real and personal property in the county except for property assessed by the state Department of Revenue.

Some counties update valuations each year; others have an assessment cycle that can't exceed four years. The assessed valuation for each taxing district is calculated in three ways:

- Total assessed valuation (includes all property exempt from taxation).
- Taxable assessed valuation for regular levies (excludes all property exemptions).
- Taxable assessed valuation for excess levies (further excludes exemptions allowed for special levies and bond issues).

When asking a county assessor about assessed valuation, it's important to specify which figure is needed.

County assessors use the levy and levy rate information supplied by taxing districts to calculate and enforce statutory levy limits and to establish aggregate levy rates for each tax code area in the county. Proration will be applied if the \$5.90 maximum is exceeded.

A **tax code area** is the overlap of various taxing district boundaries. Because of the number of types of taxing districts and the differences in their boundaries, a county can have hundreds of tax code areas.

For taxing districts that cross county lines (primarily school districts and intercounty library districts), levy rate calculations must be coordinated among assessors of each county.

The County Treasurer's role

The county treasurer uses the assessed valuation and levy rate information supplied by the county assessor to calculate property taxes owed for each parcel in the county. The treasurer prepares and mails property tax statements, collects the taxes, and distributes revenues to each taxing district.

Legal Requirements in Establishing an Annual Budget

Statutes regarding budget and levy certification are open to some interpretation and are somewhat different for types of library districts.

Library districts must adopt budgets and/or set property tax levies by November 15 of each year.

- Rural county and partial-county districts must **submit a budget or a resolution certifying the estimated maximum property tax levy** to the county legislative authority by that date (*RCW 27.12.050* and *RCW 27.12.470*);
- Intercounty and island library districts must **certify their tax rate** to the county legislative authority (*RCW 27.12.150* and *RCW 27.12.420*).

Several steps are required of the board of trustees in order to accomplish this process:

- It must hold a public hearing on revenue sources, including consideration of possible property tax increases. (*RCW 84.55.120*)
- No later than November 15 the board must certify a budget that includes a property tax revenue estimate or a resolution certifying the estimated maximum property tax levy, or a levy rate, whichever is applicable (see above). The final property tax levy amount certified by the county assessor for collection will be no more than the amount stated in this budget or resolution, regardless of what might be requested in the following resolutions or a subsequent budget revision.
- For any increase in the dollar amount of the property tax levy over the previous year, other than from new construction and state-assessed property, the board must adopt a resolution by November 30 specifically authorizing it in terms of both dollars and percentage. (*RCW 84.55.120*)

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- The board of trustees of a library district having a population of 10,000 or more wishing to establish a levy limit factor that exceeds the Implicit Price Deflator (IPD) limit must adopt a resolution to that effect by November 30. It must specify the district has a substantial need to increase the levy by more than the IPD and it must be approved by a majority plus one vote: four votes for a five-member board and five votes for a seven-member board. (RCW 84.55.0101)
 - The Board must adopt a final budget by December 31.

Budget Preparation

The board of trustees and the library district director have separate and very distinct roles and responsibilities in the budget process.

Director's Responsibilities

The director is responsible for development of a recommended budget and its presentation to the board for review, refinement, and final approval. The director usually presents the budget at any budget hearings and supplies the board with the facts and figures necessary to interpret the district's financial needs. Depending upon the size of the district and the director's management style, other staff may be involved in budget preparation to varying degrees.

In larger districts the business or finance manager may prepare the budget under the director's general direction.

Some boards of trustees have a finance committee that works with the director on budget development and whose members serve as the board's "experts" in this area.

Board of Trustee Responsibilities

The board of trustees is responsible for assuring that the budget meets its planning and policy goals for library programs and services as well as finance. For that to happen, trustees must understand and attain a comfort level with the budget while avoiding micromanagement.

As previously discussed, state law requires the board to take action on the district's property tax levy and on budget adoption.

Unlike a state, county, or city agency or department that must follow the parent government's budget preparation process and timelines, a library district is free to develop its own process so long as it meets the restrictions imposed by statute.

Another difference between city and district funding is the inflexibility in library district funding. While it may be possible for a municipal library to obtain additional funding from the city council for a new service, library district budgeting must fall within whatever revenue its maximum property tax levy, and the other minor revenue sources provide.

Budgeting, Accounting, and Reporting System (BARS)

The Budgeting, Accounting, and Reporting System (BARS) is the required format for local government financial documents, including budgets. Its use is required by law and prescribed by the State Auditor's Office. The purpose of BARS is to standardize financial reporting throughout the state and facilitate comparisons among units of local government. More information about BARS and comparative data can be found via the Internet at the Office of the State Auditor home page <http://www.sao.wa.gov>

District Budget Cycle

Budgeting is a cyclical process that usually starts by at least the third quarter of each year. If mid-year budget adjustments are made to reflect actual revenues and expenditure needs, the process can continue through the third quarter of the following year.

EXAMPLE OF A LIBRARY DISTRICT BUDGET PLANNING CALENDAR

Note: This is only an example. Practices of county legislative authorities and county assessors vary throughout the state so requirements must be confirmed with local officials.

MONTH	ACTION	RESPONSIBILITY
June	Review current year costs and begin making projections for next year	Director and Staff
	Confirm planning goals and objectives for the coming year	Board
July	Review second quarter financial report and fine-tune cost projections for next year	Director and Staff
	Obtain budget input from managers	Director and Staff
	Estimate next year's revenue	Director and Staff
August	Continue to fine-tune cost projections for next year	Director and Staff
	Compile budget inputs from managers into draft preliminary budget	Director and Staff
	Present draft preliminary budget to board of trustees for review and comment	Board and Director
September	Obtain preliminary property tax information from county assessor	Director and Staff
	Fine-tune draft preliminary budget	Director and Staff
	Present draft preliminary budget to board of trustees for review and comment, if not done in August	Board and Director
	Hold public hearing on revenue sources	Board
	Adopt and certify preliminary budget, if already presented in August; submit to county legislative authority	Board

EXAMPLE OF A LIBRARY DISTRICT PLANING CALENDAR		
October	Continue fine-tuning preliminary budget	Director and Staff
	Hold public hearing on revenue sources, if not held in September	Board
	Adopt and certify preliminary budget; submit to county legislative authority, if not done in September	Board
November	Receive certified assessed valuation figures and levy calculations from county assessor	Director and Staff
	Continue fine-tuning preliminary budget	Director and Staff
	Rural county and partial-county districts must submit a budget or a resolution certifying the estimated maximum property tax levy to the county legislative authority by November 15	Board
	Intercounty and island library districts must certify their tax rate to the county legislative authority no later than November 15.	Board
	Adopt resolution establishing the increase in the following year property tax levy and submit to county assessor no later than November 30	Board
	If there is finding of substantial need, adopt resolution establishing a levy limit factor that exceeds the IPD inflation factor and submit to county assessor no later than November 30.	Board
December	Receive state-assessed valuation figures from county assessor	Director and Staff
	Continue fine-tuning preliminary budget	Director and Staff
	Adopt and certify final budget; submit to county legislative authority	Board
January	Determine actual end-of-year fund balance/current year beginning fund balance	Director and Staff
April	Review 1 st quarter financial report and determine the need for mid-year adjustments	Director and Staff
May	If necessary for mid-year adjustments, adopt revised budget	Board
July	Review 2 nd quarter financial report and determine the need for mid-year adjustments	Director and Staff
August	If necessary for mid-year adjustments, adopt revised budget	Board

The Budget - Major Revenue Sources

The major revenue sources for library districts include:

Property Taxes

For a library district with few contracting cities and towns, property taxes may comprise over 95 percent of annual revenue.

Other Taxes

Taxing districts receive two other types of taxes that are levied in lieu of property taxes:

- **Leasehold excise tax** is paid on private leases of public property and is distributed to taxing districts where the property is located.
- **Timber tax**, actually two types of taxes paid on timber harvested within the district, is distributed to local taxing districts according to a complex formula. Because timber tax is subject to major upswings and downturns in the economy, it isn't a reliable revenue source for ongoing library operations.

Contract Fees

Although many cities and towns are annexed to library districts with residents directly paying library district property tax levy, some cities still contract for service. Contract arrangements are a local decision; however, a common method is to charge cities or towns a fee that is equivalent to the tax rate levied by the district.

Local Fees

Overdue fines, photocopier revenue, charges for lost and damaged materials, and meeting room rental fees are some examples of local fees.

Investment Earnings

Interest on investment of funds held by the district but not needed for operational expenses during periods of the year.

The Budget - Major Expenditure Areas

A typical library budget will include similar expenditure levels in the following categories:

Personnel

Like any service organization, library personnel costs that include both salaries and employee benefits are the largest expenditures often comprising 65-70 percent of the budget.

Materials

Library materials usually comprise from 10 to 20 percent of a library's budget. Besides books, materials include audio visual and electronic resources.

Operations

Up to 20 percent of the budget is devoted to operational expenditures, such as heat, power, supplies, facility maintenance, and insurance.

Capital Outlay

Some level of capital expenditures is needed to purchase items such as equipment, additional shelving, and new furniture. Usually, however, large capital expenditures such as building renovations and construction have a source of funding separate from the annual operating budget.

A Word About Technology

Computers are indispensable to libraries, both in public services and behind the scenes. Technology expenses cut across expenditure areas, since they include staffing, equipment and software, software maintenance, data lines, and licensed databases. Although technology can be expensive, it's crucial.

Cash Flow

Library districts receive most of their property taxes twice a year: April/May and October/November. However, most expenses accrue evenly throughout the year. This can create a cash flow problem. The three primary methods for addressing cash flow between property tax collections are to:

Accumulate a Fund Balance

The fund balance is the excess of revenue over expenditures remaining at the end of a fiscal year. It can be accumulated over a number of years in order to build up enough cash to accommodate ongoing expenses between property tax collections. Portions of the fund balance can also be designated for specific purposes.

Borrow Short-term from the County

Many county treasurers will lend taxing districts money between property tax collections or will assist taxing districts in obtaining short-term loans. Either way, the taxing district must budget for the interest payments on the borrowed funds.

Issue Tax Anticipation Notes (TANs)

A third method of short term financing is to issue tax anticipation notes (TAN's), which are similar to tax-free municipal bonds. They are issued through a bond attorney and underwriter, and carry a very favorable interest rate because of their tax-free status. These notes must be repaid in no more than a year.

MUNICIPAL LIBRARY BUDGETING

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One major difference between library district budgeting and budgeting for library services in cities or towns is that the library participates in the process as just one of many departmental players. Another difference is the level of governing authority given by the municipality to the board of trustees. It is incumbent upon the board to determine how it relates to the mayor, city manager, city council, and officers of the municipality.

Budget Preparation Cycle and Processes

Each city has its own way of handling the allocation of funds to its departments. However, municipalities prepare their budgets within the parameters set down by state law and city policy. The *Revised Code of Washington (RCW 35.32A, 35.33, 35.34)* states that:

- The mayor or city manager will submit to the city council the expected revenues and anticipated expenses for the next fiscal year.
- The city council will hold public hearings at which any citizen may speak for or against the proposed budget, usually held in the month of November.
- The final budget will be adopted before the end of the fiscal year, December 31.

Each city has its own budget process and philosophy. Some have adopted zero-based budgeting. Some anticipate expenditures and revenues annually and others for two years at a time as allowed in *RCW 35.34* that contains the statutes relating to biennium budgeting.

One of the most important responsibilities of the board of trustees is to obtain adequate funding for the operation of the library. The definition of adequate can vary widely in the minds of the library director, the board of trustees, or the city council. The ability to achieve funding differs each fiscal year because of the availability of a surplus or the need to reduce expenditures to manage a deficit. Initiatives passed by the voters can have major impact on the funds available to a city as well as to state and other local governments.

When a city's budget process begins, the city receives the estimate of anticipated property tax revenues from the county assessor. The finance director uses these numbers, along with other anticipated revenue sources (i.e. library fines) to determine the estimated revenue for the city for the coming budget year. The finance director, the city manager, or mayor conveys to departments the coming year's expectations, i.e., a two percent increase overall, or all-too-often, a three percent reduction in all capital outlay, no new personnel, reduce travel expenses, etc. Generally these directions are received during the summer in July or August.

Budget Based on Library Mission and Strategic Plan

Preparing a spending plan based on the library's mission statement and strategic plan – in other words, a budget – is the key to successful budgeting. If these foundation documents are clear and specific it can greatly reduce the potentially stressful and time-consuming process for both the board and staff when expenditures must be reduced. Competing with other city departments for limited funding often results in a cutback of the original budget request. With priorities in place, the board knows just where to make these cuts.

When the library is preparing its budget proposal for the city manager or mayor, the board must first review its priorities as set out in the library mission and strategic plan.

- First, evaluate how well the library is meeting its goals and objectives, identifying the successes as well as areas of deficit.
- Based on the data, which programs will be continued? What new service programs might be proposed? How well is the infrastructure functioning? Will technical services or computer software be prioritized in order to build library infrastructure to support future programs?
- What resources will each program require?
- What is the priority among programs if all are not funded, or only partially funded?
- Are there other sources for funding specific projects such as the Library Services and Technology Act or the Universal Service Administrative Company that administers the e-rate fund for schools and libraries?

Impact of Costs Not Controlled by Library

Outside influences also determine what costs must be met in the budget allocations:

- Labor contracts, often negotiated between the city and union, determine salary and benefit increases.
- The costs for utilities and maintenance are always estimates that may be increased as the year progresses.
- Insurance costs can vary widely. Often assets of city libraries are covered under the umbrella of the city's policy. The library must ensure that the city has complete listings of library equipment and materials and their value.
- The city's acts and omissions insurance policy should cover the liability of trustees of the library board.

Equipment

The cost of new equipment includes more than the purchase price. It must include monthly operational costs for telecommunications, service support, as well as financial planning for replacement. Cities often have replacement funds to which the library can contribute for periods such as five, seven, or ten years in order to prepare for replacement based on the expected life of the equipment.

Materials Budget

The rate of inflation can have a devastating effect on the materials collection. The same number of dollars from year to year will purchase fewer books and other materials. The average cost for books, periodicals, videos and CD's has generally increased substantially above the rate of inflation. (See *Library Journal* or *The Bowker Annual Library and Book Trade Almanac* for data reflecting the annual average cost of library materials.)

Planning to spend 15-20 percent of the entire budget for materials is a good rule of thumb. Library materials wear out. They also become out-of-date and go out-of-fashion. Planning for their replacement is part of the materials budget.

There may be a temptation to balance a deficit budget with the dollars previously budgeted for library materials. Other categories, such as salaries and benefits may be funded first. What is left over goes into the materials budget. In years of extreme fiscal problems, this may be necessary. But in the long run the question becomes, is a library effective if it can no longer provide new materials? Or is it providing good service if its reference staff cannot answer questions accurately because they cannot access current information?

Obtaining the Funding

The library director, using the priorities already established by the trustees and the guidelines from the city, presents a proposed budget to the board of trustees. The director, and depending on the style of the library director, other staff members will explain the programs and rationale behind the budget numbers. The board is responsible for evaluating the proposals and making policy choices. If the library's goals and strategic plan are clear and have been the foundation for establishing the budget, there should be few disagreements to the proposed budget.

Obtaining council approval for library funding is difficult. The library director and the board of trustees are usually in agreement about what constitutes an adequate budget. City managers, mayors, and city councils are often not as familiar with what it takes to develop a library program for the community. They must be convinced that this is the best way to spend the citizens' tax money. Depending on local practice, the director and/or trustees will lobby for the approval of the budget as proposed by the library board of trustees.

If the members of the board of trustees have been in touch with city council members throughout the year promoting the library program and its value to the community, the council is much more apt to look favorably on library requests at budget time.

Other Fundraising

In the reality of today's financial world, funding from public tax sources only is often not enough to guarantee a quality program. Other avenues of resources are necessary. Requesting special purpose contributions from individuals and corporations has become part of a trustee's job description in many localities.

Establishing and supporting a foundation has enabled some libraries to receive and solicit grants. Funds raised are under the control of the library's foundation. (See Chapter 22 for more information about foundations.)

RESOURCES

The Municipal Research and Services Center (MRSC) <http://www.mrsc.org>

The MRSC is a major information resource. It publishes many useful commentaries on subjects such as revenue, planning, budgeting, impacts of proposed initiatives, as well as providing links to laws, municipal codes, and state information sources. Their Internet site is comprehensive, including recent news as well as the commentaries, laws and codes. The information on the Website is available to everyone. The entire range of MRSC services are available to cities and counties. Two recent publications that particularly relate to this budgeting chapter are:

"A Revenue Guide for Washington Counties" Report No. 53, July 2001.

"Budget Suggestions for 2002" includes information on budget calendars, forecasts for state-shared revenues, the CPI, and the implicit price deflator, and 2001 legislation. It also has articles on topics ranging from tax increment financing to strategic financial planning.

Washington State Library.

Washington Public Library Statistical Reports. Available in print from the State Library or via Internet <http://wlo.statelib.wa.gov/services/STATS/stats.htm>